

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 19, 2016
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; and Officer K.C. Min, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the August 22, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The August 2016 financial statements were accepted as submitted.

STRATEGIC PLAN: Ms. Brown and Mr. Biggs moved to have a meeting in Greensboro on January 14, 2017, to discuss and review the Board's strategic plan. The Board approved the motion.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed and discussed the rules and instructed the Executive Staff to present the rules for a vote at the October 2016 meeting.

NATIONAL ORGANIZATION ITEMS: Mr. Williams and Ms. Brown moved and the Board approved the response to the quarterly NASBA Regional Directors' Focus Questions.

Mr. Biggs and Ms. Brown moved and the Board approved the response to the Exposure Draft on the *Proposed Changes to the AICPA Standards for Performing and Reporting on Peer Reviews*.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Womble moved and the Board approved the following recommendations of the Committee:

Case No. C2013213 – Barrow, Parris, & Davenport, P.A. - Approve the signed Consent Order (Appendix I).

Case No. C2015163 – Rosenthal & Kaplan, P.C. - Approve the signed Consent Order (Appendix II).

Case No. C2016037 – Angela D. Elliott, CPA - Approved the signed Consent Order (Appendix III).

Case No. C2016097 – John C. Sherrill, Jr. - Approve the signed Consent Order (Appendix IV).

Case No. C2016110 – Suzanne M. Martin, CPA - Approve the signed Consent Order (Appendix V).

Case No. C2015307 - Close the case without prejudice.

Case No. C2016019 - Close the case without prejudice and with a Letter of Warning.

Case No. C2016122 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Biggs moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Patrick Carroll Duffy
Patrick Anthony George
James Harshaw Lane, III
Jacob Allen Miller

Original Certificate Applications - The Committee recommended that the Board approve the following:

Severino Michael Alvarez
Jordan Fisher August
Nathan Todd Bell
Alison Irene Bilderback

Chase Martin Clemens
Ciera Marie Combs
Kolby John Dougherty
Patrick Carroll Duffy

David Lane Ferguson
Elijah Emanuel Francois
Patrick Anthony George
Caroline Ellington Gilbert
Devin Reshea Hairston
Jack Lamar Haymore
Blake Jordan Hetrick
Justin Swanner Jordan
Melissa Elizabeth Kenealy
Jeramee Kyle Kerl
Jeffrey Tyler Kirk
James Harshaw Lane, III
Madeline Heninger Leetz
Kent Lewis Mackman
Jacob Allen Miller
Jennifer Ann Miller
Leah Hope Moss

Todd Shippey Oldenburg
Edward Arthur Pejeau
Morgan Lea Phillips
David Domingo Rodriguez
Kenrick Carl Samuelson, II
Adam Robert Scarboro
Steven George Schulz
Colby Williams Smith
Daniel Charles Smith
Meaghann Elizabeth Smith
Natalie Carol Wiggins Smith
Cameron Johnson Strubinger
Brenna Johnson Stutts
Samantha Lauren Wolpert
Johnathan Reaves Worley
Francesca Ann Zappa

Staff reviewed and recommended approval of the original application submitted by Zachary Harris Matthews. Mr. Matthews failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Nicholas Riordan Caporale
Amanda Mae Johnson
Leslie Berry Steele
Kristopher Michael Willis

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Christopher John Crowe, T9327
Clayton George Brinker, T9328
Robin A. Levy, T9329
Vincent John Rodda, T9330
Cibele Rocha da Motta, T9331
Paige Nielsen Ridout, T9332
William Michael Goodeill, T9333
Rachel Lauren Radcliffe, T9334

Thomas Bryant Disney, T9335
William Mark Rudolph, T9336
Monica Hite Graham, T9337
Rebecca Chinnis Freeland, T9338
Seth Michael Sherer, T9339
Shahen Naval Gandevia, T9340
Michael Joseph Murdy, T9341
Warren Jackson Cottingham, T9342

Elizabeth Ann McCravy, T9343
Sherryl Ann Seigfreid, T9344
Alan Russell Moldof, T9345
Robert Russoniello, T9346
Joseph Alan Vano, T9355
Ellen Riley Watson, T9356
William Alan Johnson, T9357
MaryKay Hagner Davis, T9358

Alexander F. Peter, T9359
Daniel Gregory McGovern, T9360
Hunter Alcana Mason, T9361
Lisabeth Ann Carr, T9362
Jayme Lee Edin, T9363
Godswill Mhlanga, T9364
John Stevens Norris, III, T9365
David Grady Landers, T9366

Reinstatements - The Committee recommended that the Board approve the following:

Wanda Gayle Watson Casteel, #32731
Jieqin Liu, #34481
Melissa Ellen Cole Miller, #35746
Angela Coates Walsh, #19024

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Robert David Calcutta, #14485
Joshua Landon Chambers, #37574

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company Amelia G. Varner, CPA, PLLC that was approved by the Executive Director.

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Matthew Albert
Catherine Albury
Megan Aleshire
Naida Aliyeva
Kathrynne Anna
Lauren Appleton
Alana Ayala
Alexander Bacon
David Badger
James Badgett
Shahin Bahadori
Christine Barnes
Timothy Baynes
Kyra Beam

Laura Beam
Stephen Belch
Michele Belue
Thomas Bickes
Jessica Bickett
Kirstin Bigham
Brandon Bishopp
Margaret Blanton
Christopher Bleakley
Kathleen Bowen
Jonathan Bowie
Elizabeth Bowman
Sarah Branoff
Stefenie Brinson

Michael Brittain
Gregory Brown
Shannon Brown
Alexander Bruning
Maris Bryant
Meghan Burke
William Burke
Hanna Butler
Dylan Cain
Alan Cardoso
Lindsay Carlisle
Aleesa Carrington
Ryan Carson
Rashida Chang
Wendy Cheek
Hau Ping Cheng
Shawna Christie
An Thu Chu
Rashaad Clavon
Sara Cline
Lynn Couturier
Brian Crutchfield
Andrew Cullinan
Daniel Dapkiewicz
Susan Darnell
Cody Davidowski
Cameron Deese
Monica Deguzman
Amy Dherckers
Antwain Dickens
Cyprian Dickson
Nicole Dickson
Felicia Diggs
Jordan Duffey
Kellie Earnhardt
Miranda Edwards
Sydney Ellis
Elliott Etheridge
Amanda Fair
Mary Faircloth
Andrew Fanning
Dennis Farlow
Brian Ferguson

Matthew Finney
Nora Fitzgerald
Sean Fitzgerald
Landry Frei
David Friberg
Aaron Galliher
John Garrett
Melissa George
Danielle Goldstein
Thomas Graham
Danez Green
Samantha Greenberg
Derrick Greene
Joseph Greene
Cynthia Grose
John Gudauskas
Rebecca Gurganus
Monica Gutierrez
Gregory Hales
Leslie Hamilton
Jaime Hare
Morgan Harris
Dustin Harrison
Anna Hergenrader
Taylor Heys
Courtney Hickland
Brian Hillsinger
Daniel Hobbs
Jonathan Holt
Benjamin Horne
Hannah Huff
Noah Huffstetler
Lauren Hughes
Fatimatu Ingawa
Kimo James
Daniel Jeffries
Angela Johnson
John Johnson
Sarah Johnson
Tonnette Johnson
Jessica Jones
Jolanda Jordan
Jeffrey Joyce

Brandon Kacer
Harpreet Kaur
Jordan Kay
Paul Kearns
Christopher Kennedy
Michael Kentfield
Arjumand Khan
Ian Klemons
William Koernig
Dena Konneker
Ryan Kose
Hannah Krainiak
Robin Krcelic
Katherine Lang
Andrea Lawing
Charles Lehrman
Melissa Leney
Amy Leopold
Keila Leverette
Jenna Lindeman
Jordan Loman
Matthew Long
Ernest Lookabill
Erica Love
Travis Lowman
Casey Maciej
Allison Malone
Anson Marcotte
Gina Martinez
India Mathis
Nino Matic
Stacey Matthews
Patrick McFarland
Anna Meerovich
Jeffrey Merritt
Joshua Miller
Garrett Millsaps
Joshua Minyon
Brian Mize
Michael Moll
Corry Molter
Johannes Moolman
Robert Moore

Rodney Moore
Shirley Morton
Erin Mulhern
Jason Murray
Avala Nealy
Rachel Needham
Laura O'Brien
Ryan O'Neal
Ashley Oliver
Emilia Ortiz
Cody Owenby
Alynn Parker
Taylor Parks
Jessie Parris
Trevor Parris
Hamel Patel
Chelsea Payne
Joshua Peng
Armand Perez
Marvinethia Person
Cecilia Peters
Adam Phillips
Charlotte Pielak
Otishia Pinson
James Powell
Veronika Quintana
Theresa Rabbass
Adline Ravnell
Nandita Rawalpally
John Reid
Ashley Reynolds
Theresa Richards
Kurt Richey
Nora Richmond
Dillon Rogers
Gladis Romero
Joseph Rosasco
Jeremy Rosenkrans
Jessica Rosera
William Ross
Meghan Ruddy
Mariana Samanez
Lindsay Schilleman

Jessica Schisler
Remington Scruggs
Leah Scully
Taylor Seal
Paul Seifert
Shay Sellati
Anthony Shank
Erin Shepard
Daniel Shulman
Barbora Silovska
Heather Simon
Karine Simonyants
Katherine Sloat
Meredith Sloboda
Caitlin Smith
Alec Smitherman
Amanda Sosebee
Carson Steen
Taylor Stewart
Samantha Stoddard
Nathanael Stoermann
Thao Stovesand
Sarah Sullivan
Steven Sumner
Carlyn Surratt
Kelly Sweeney
Qianxiang Tang
James Taylor
Brandi Teat
Martrice Terry
Jamie Thornburg
Amanda Thumm

Cassandra Townsend
Jonathan Upham
Corrie VanDyke
Matthew Vogler
Cassandra Wagner
Asia Walker
Gordon Walker
Lauren Walker
Phillip Walker
Ashley Walston
Charles Warren
Cooper Wasil
James Wax
Christina Weaver
Jared Weber
William Weeks
Rachelle Westbrook
Taylor Westerhof
David Whiteman
Jared Wiesehan
Chelsea Wiggins
Leigh Williams
Vaughn Williams
Ashley Willis
Alisia Wilson
Brittany Wilson
John Yancey
William Young
Nathaniel Zarzar
Liudmila Zill
Lisa Zimmerschied

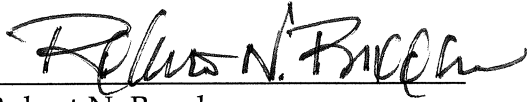
Staff recommended that the Committee determine and accept the grades received for the April - May 2016 exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

Rescind Form of Practice Statement -Stacy Em McMichael, #33559 signed a Form of Practice Statement due to her employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee recommended that the Board approve staff recommendation.

ADJOURNMENT: Messrs. Womble and Biggs moved to adjourn the meeting at 10:33 a.m. Motion passed.

Respectfully submitted:

Attested to by:

A handwritten signature in cursive script, appearing to read "Robert N. Brooks", written over a horizontal line.

Robert N. Brooks
Executive Director

A handwritten signature in cursive script, appearing to read "Michael H. Womble", written over a horizontal line.

Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013213

IN THE MATTER OF:
Barrow, Parris & Davenport, P.A.,
Respondent Firm

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Barrow, Parris & Davenport, P.A. (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm was selected for a review of their governmental audit quality and compliance engagements to ensure that all work was performed in accordance with Generally Accepted Government Auditing Standards ("GAGAS") and OMB Circular A-133.
3. The audit report reviews noted some deficiencies that required enhancement of the audit workpapers to more closely comply with professional standards and OMB Circular A-133.
4. The review also identified that an inordinate number of adjustments were posted, giving rise to concerns that the self-review threat for independence was implicated.
5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to perform audit engagements in accordance with all applicable standards constitute violations of 21 NCAC 08N .0403 and .0409.
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the following.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Each of Respondent firm's professional staff participating in performing audit services shall take a minimum of eight (8) hours of continuing professional education ("CPE") in the subject area of Audit Documentation. The CPE must be completed prior to September 30, 2016. The aforementioned CPE may be counted towards their annual required forty (40) hours of CPE. Respondent Firm shall provide evidence to the Board of completion of this requirement; and
2. The respondent firm shall submit an engagement to the Board for post-issuance review. In furtherance of that review, the Respondent firm shall provide the Board with the audit report and workpapers for a single audit engagement for an audit period ending June 30, 2015. The engagement to be reviewed will be mutually agreed upon by the Respondent firm and the Board staff.

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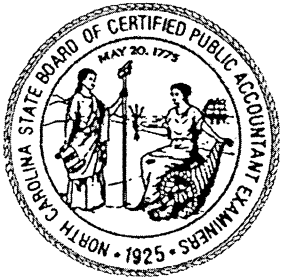
CPA EXAMINERS

3. If the result of the post-issuance review is not satisfactory to the Board, it may require additional pre-issuance reviews to be performed on future engagements.

CONSENTED TO THIS THE 15th DAY OF August, 2016.

Jay A. Parris, CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 19 DAY OF September, 2016.
NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015163

IN THE MATTER OF:

Rosenthal & Kaplin, P.C.,
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Rosenthal & Kaplin, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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CPA EXAMINERS

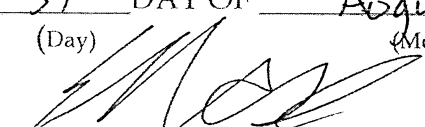
Consent Order - 2
Rosenthal & Kaplin, P.C.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

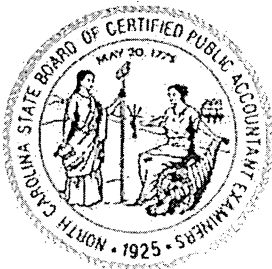
1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 31 DAY OF August, 2016.
(Day) (Month) (Year)


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 19 DAY OF September,
2016.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF
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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016037

IN THE MATTER OF:
Angela D. Elliott, CPA, #13353
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Angela D. Elliott, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13353 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from one of her prior tax clients ("Complainant").
3. The Complainant alleged that, after termination of the Respondent's services, the Complainant requested that the Respondent provide her records to her new CPA.
4. After numerous unsuccessful requests that the Respondent provide the records to her new CPA, the Complainant filed a complaint with the Board.
5. The Respondent stated that she would provide the records as requested. However, after several communications from the Board staff, the Respondent still had not provided the new CPA with the Complainant's records.
6. The Respondent ultimately provided the Complainant with the requested records. The records were supplied after three (3) months had elapsed since the filing of the complaint.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review

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and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Per 21 NCAC 08N .0305(a) client records must be returned upon demand of a client, to wit:

Return Upon Demand. A CPA shall return client records in his or her possession to the client after a demand is made for their return. The records shall be returned upon demand unless circumstances make some delay reasonable in order to retrieve a closed file or to extract the CPA's work papers described in Paragraph (f) of this Rule. If the records cannot be returned upon demand, the CPA shall immediately notify the client of the date the records will be returned. Nothing in this Rule shall be interpreted to require a CPA to pay delivery costs when the records are returned to the client.

3. The Board concludes that an unreasonable amount of time elapsed before the Complainant's records were provided.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Respondent, Angela D. Elliott, CPA, is censured.
2. The Respondent shall remit, with this signed Consent Order, a civil penalty in the amount of one thousand dollars (\$1,000) for failure to timely provide client records upon demand.

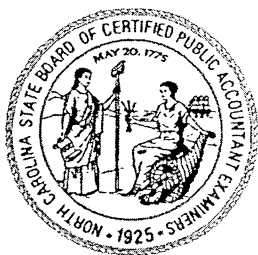
Consent Order - 3
Angela D. Elliott, CPA

CONSENTED TO THIS THE 17th DAY OF August, 2016.
(Day) (Month) (Year)

Angela D Elliott
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF September, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016097

IN THE MATTER OF:
John Charles Sherrill, Jr., #19442
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. The Respondent was the holder of North Carolina certificate number 19442 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.
5. The Respondent provided proof of his base forty (40) hours of CPE but was unable to provide documentation of at least two (2) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015, to meet the 2014 ethics CPE requirement.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

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Consent Order - 3
John Charles Sherrill, Jr.

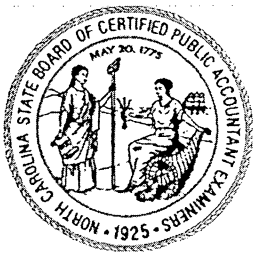
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 1st DAY OF September, 2016.
(Day) (Month) (Year)

John Charles Sherrill, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF September, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016110

IN THE MATTER OF:
Suzanne M. Martin, CPA, #25527
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 25527 as a Certified Public Accountant.
2. Respondent informed the Board on her 2015-2016 individual certificate renewal ("Renewal") that between January 1, 2014, and June 30, 2015, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2014 and 2015 requirements.
5. Respondent provided proof of her base forty (40) hours of CPE. The Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that she earned between January 1, 2015, and June 30, 2016.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

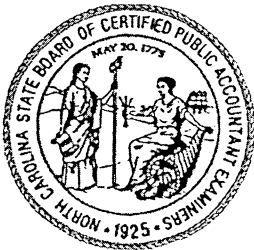
5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 12 DAY OF August, 2016.
(Day) (Month) (Year)

Suzanne M. Martin
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF September, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

AUG 16 2016

CPA EXAMINERS